Exam Code: 508303 **Paper Code: 3228**
(80)

Programme: Master of Commerce (FYIP)
Semester-III

Course Title: Company Law

Course Code: FCOL-3092

Time Allowed: 3 Hours **Max Marks: 70**

Note:- Attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question carries 14 marks.

Section A

1. What is Corporate Veil? Explain the statutory provisions relating to the lifting of the Corporate Veil. (14)
2. Define a Company. Explain different provisions relating to formation of Companies. (14)

SECTION-B

3. What do you mean by Memorandum of Association? What are its clauses and how these can be altered? (14)
4. What is Prospectus? Explain the liabilities for Mis-Statement in Prospectus. (14)

SECTION-C

5. What do you mean by a Share? Explain general and special provisions related to allotment of shares. (14)
6. What are the various modes of acquiring membership in a company? Explain the rights and liabilities of members of a company. (14)

SECTION-D

7. What do you mean by winding up of company? What are the different modes of Winding up. (14)
8. What are the requisites of a valid meeting under Companies Act 2013. (14)

Exam Code: 508303 Paper Code: 3230

Programme: Master of Commerce (FYIP) Semester III

Course Title: Fundamentals of Insurance

Course Code: FCOL-3094

Time Allowed: 3 Hrs. **Max. Marks: 70**

Note: Attempt five questions in all, selecting at least one question from each section. Fifth question may be attempted from any section. Each question carries 14 marks.

Section - A

Q1) "Insurance is a device to share risk." Discuss this statement in the context of purpose, benefits and principles of insurance.

Q2) "Fire and Marine insurance are contracts of indemnity while Life insurance is not." Briefly explain this statement and discuss the differences between Life, Fire and Marine insurance.

Section - B

Q3) Examine the role and significance of the IRDA Act, 1999 (Insurance Regulatory and Development Authority Act). How did it transform the Indian insurance sector?

Q4) What is premium? Explain the methods of computation of premium in life insurance. Discuss net premium, gross premium, loading and mortality tables.

Section - C

Q5) What is a First Premium Receipt? Describe its contents and legal value? How does first premium receipt serve as temporary evidence of insurance coverage?

Q6) What is the role of training in improving the performance of insurance agents? Briefly explain training methods and benefits to both agents and insurers.

Section - D

Q7) What is Bancassurance? Describe its models, benefits to insurers, challenges and its impact on distribution channels in India.

Q8) Describe the concept of consumer service in the insurance sector. Explain its importance, key service dimensions and service quality improvement.

Exam Code: 508303 Paper Code: 3227 - R

Programme: Master of Commerce (FYIP) Semester - III

Course Title: Soft Skills and Communication

Course Code: FCOL-3101

Time Allowed: 3 Hours Max. Marks: 70

Note: Attempt five questions in all selecting one from each section and the fifth question from any of the four sections. Each question carries 14 marks. (14×5=70 Marks)

Section–A

1. How can interpersonal skills be developed and improved? Discuss the role of interpersonal skills in the workplace.
2. Define leadership. Explain the relationship between leadership and communication. Explain the barriers to effective leadership communication.

Section–B

3. What are the key differences between a Job Application Letter and a Résumé? How does communication skill play an important role in writing a Job Application?
4. What is a Situational Dialogue? Write a situational dialogue between a customer and a salesperson about a defective product.

Section–C

5. What are the different types of Body Language? Explain with examples.
6. Define E-mail Etiquette and its importance in workplace.

Section–D

7. How can social media impact a company's reputation positively and negatively?
8. Explain the process of planning and creating a successful blog post.

Exam Code: 508303
(80)

Paper Code: 3227

Programme: Master of Commerce (FYIP)
Semester-III

Course Title: Soft Skills and Communication

Course Code: FCOL-3101

Time Allowed: 3 Hours

Max Marks: 70

Note:. Attempt five questions in all, selecting one from each section and the fifth question from any of the four sections Each question carries 14 marks. (14×5=70 Marks)

Section–A

1. What are interpersonal skills? Describe the key components of interpersonal skills with examples.
2. What is leadership and communication? Explain the barriers to effective leadership communication and suggest ways to overcome them.

Section–B

3. What is a Job Application? Explain its importance in the recruitment process. What are the essential parts of a Job Application Letter?
4. Write your Resume for the post of computer operator.

Section–C

5. How does Body Language affect Business or Professional Communication? Explain the role of haptics (touch) in non-verbal communication.
6. Explain the basic interview skills and its importance.

Section–D

7. What is e-mail etiquette? Why is it important? What are some dos and don'ts of e-mail etiquette?
8. What tools and applications are required for video conferencing? Explain video conferencing etiquette for professional meetings.

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Exam Code: 508303

Paper Code: 3232

Programme: Master of Commerce (FYIP) Semester III

Course Title: Workshop on Data Analysis through Statistical Software

Course Code: FCOM-3170

Time Allowed: 1.30 Hrs.

Max. Marks: 20

Note: Attempt five questions, selecting at least one question from each section. Fifth question may be attempted from any section. Each question carries 4 marks. Use of simple calculator and Graph paper is allowed.

Section A

1. Define data editing. What are techniques and importance of data editing?
2. Discuss various types of data.

Section B

3. Calculate mean.

Class interval	10-25	25-40	40-55	55-70	70-85	85-100
Number of students	2	3	7	6	6	6

4. Define median. What are the merits and demerits of median?

Section C

5. Define skewness. Distinguish between positively and negatively skewed distributions.

6. The number of employees, wages per employee and variance of the wage per employee for factories are given as follow:

	Factory A	Factory B
Number of employees (n)	50	100
Average wage per employee per week (Rs.) ($\bar{X}$)	120	85
Variance of the wages per employee per week (Rs.) (σ^2)	9	16

Find out coefficient of variation and discuss in which factory is there greater variation in the distribution of wages per employee?

Section D

7. Define Box plot with examples and interpret it.

8. Draw suitable diagram to present the following information.

Family Item	**Food**	**Cloth**	**Rent**	**Fuel and Light**	**Miss.**	**Total**
A	400	200	160	80	160	1000
B	500	400	200	100	400	1600

Exam Code: 508303 **Paper Code: 3229**
(80)

Programme: Master of Commerce (FYIP)
Semester-III

Course Title: Elementary Statistics

Course Code: FCOL-3173

Time Allowed: 3 Hours **Max Marks: 70**

Note: 1.) Question paper comprises of four sections.
2.) Each section contains two questions with internal choice.
3.) Candidates are required to attempt five questions, selecting atleast one question from each section. The fifth question may be attempted from any section. Each question carries 14 marks.
4.) Use of simple calculator, Log & statistical table and Graph paper is allowed.

Section A

1. (a) Define Statistics. Discuss its uses in Economics and Business and points out its limitations.
(b) Calculate geometric mean of marks:

Marks	15	20	22	25	30
No. of Students:	1	3	4	2	2

2. (a) Find the values of Median and Quartiles from the following table:

Marks (Less than)	10	20	30	40	50	60
No. of Students:	4	10	20	40	47	50

(b) Discuss the relationship between A.M., G.M. and H.M. (10, 4)

Section B

3. (a) Define tabulation. Explain the main parts and purpose of tabulation of statistical data. Also draw the specimen of a table.

(b) Construct frequency polygon for the following data:

Age (Years):	17 - 19	19 - 21	21 - 23	23 - 25	25 - 27	27 - 29	29 - 31
Frequency:	7	13	24	30	22	15	6

(7, 7)

4. A factory produces two types of electric lamps A and B. In a experiment relating to their life, the following results were obtained:

Length of life	500–700	700–900	900–1100	1100–1300	1300–1500	Total
No.of Lamps A	5	11	26	10	8	60
No. of Lamps B	4	30	12	8	6	60

Compare the variability of the life of two varieties using coefficient of variations. (14)

Section C

5. (a) In a bolt factory Machines A, B and C manufacture respectively 20%, 30% and 50% of the total of its output. Of them 5, 4 and 2 percent respectively are defective bolts. A bolt is drawn at random from the product and is found to be defective. What is the probability that it was manufactured by machine B?
(b) Eight fair coins are tossed simultaneously. Find the probability of getting exactly 6 heads.
(7, 7)

6. Define Normal distribution. Explain the properties of Normal distribution in detail. Bring out its importance in statistics. (14)

Section D

7. What is random sampling? Discuss its various types with the help of an example. (14)

8. A population consists of five numbers (2, 3, 6, 8, 11). Draw all possible samples of size two which can be drawn with replacement from this population. Construct the sampling distribution of means. Also, find the mean and standard error of the distribution.

(14)

(For Reappear Candidates Only (2024-25))

Exam Code : 508303 **Paper Code : 9339**

Master of Commerce (FYIP) (Semester-III)
Course Title: Analytical Skills
Course Code: FCOL-3331

Time Allowed : 3 Hours **Max. Marks : 80**

Note: Attempt five questions in all selecting at least one question from each section. The fifth question can be attempted from any section. Each question carries 16 marks.

Section- A

1 Study the following table carefully and answer the questions :

Number of the candidates (in lakhs) appearing in an entrance examination from six different cities

City	A	B	C	D	E	F
Number of the candidates	1.25	3.14	1.08	2.27	1.85	2.73

Ratio of candidates passing and failing within the cities

City	Ratio of passing and failing
A	7:3
B	5:3
C	4:5
D	1:3
E	3:2
F	7:5

(A) What is the ratio of the number of candidates falling the exam from City D so that of these falling the exam from City A ?

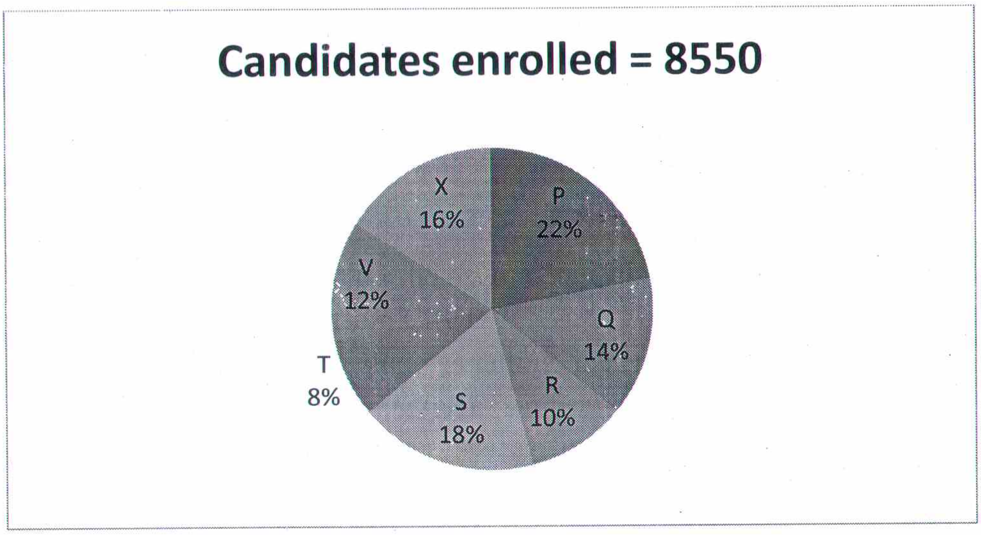
(B) The number of candidates appearing for the exam City C is what per cent of the number of the candidates appearing for the exam from City B ?

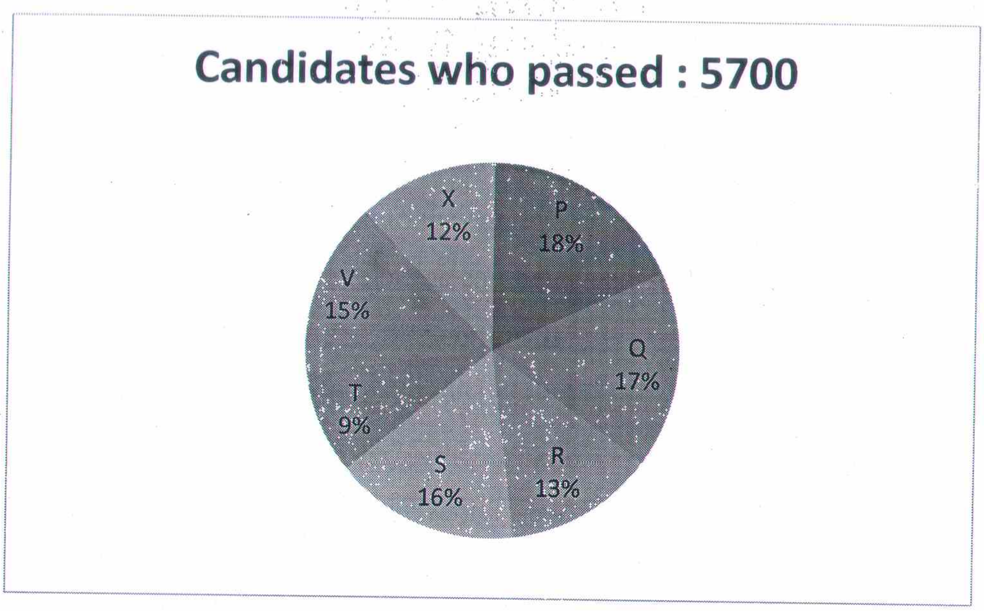
(C) Which city has the highest number of students falling the entrance exam ?

(D) What is the number of candidates passing the exam from City E ? (16)

2 Study the following pie chart carefully and answer the questions given below:

Distribution of candidates enrolled for M.B.A Entrance Entrance Examination and those who passed in different institutes : P, Q, R, S, T, V, and X





(A) What percentage of candidates passed the exam from the institute T out of the total number of candidates enrolled from the same institute ?

(B)What is the ratio of the candidates passed to the candidates enrolled from institutes P?

(C) What is the percentage of candidates passed to the candidates enrolled for institutes Q and R together ?

(D) Which institutes has the highest percentage of the candidates passed to the candidates enrolled? (16)

Section- B

3 a) Find the odd man out: 253, 136, 352, 460, 324, 631, 244

b) Insert the missing number : 71, 76, 69, 74, 67, 72, __ [8,8]

4 a) Choose that set of numbers from the given alternative sets, that is simiiar to given set :

Given set : (14,23,32)

(i) (15,23,31) (ii) (14,19,24) (iii) (13,21,29) (iv) (12,21,30)

b) Choose the best alternative : CLOSE : DNRWJ : : OPEN : ?

(i) PRHR (ii) PRJQ (iii) RPJB (iv) RZWR [8,8]

Section-C

5 a) Is 52563744 divisible by 24 ? Justify your answer

b) Find the LCM of 16,24, 36 and 54 [8,8]

6 a) what was the day of the week on 15th August ,1947

b) A girl introduced a boy as the son of the daughter of the father of her uncle. Then how is boy related to a girl? [8,8]

Section- D

7 a) Find the average of first 60 natural numbers

b) If 20% of x is 40% of y , then find x:y [8,8]

8 a) If C.P. is Rs.2272 and S.P. is Rs. 2516, find the percentage Profit.

b) Find the simple interest on Rs. 68000 at $16\frac{2}{3}$ % per annum for 9 months. [8,8]

Exam Code: 508303 **Paper Code: 3231**
(80)

Programme: Master of Commerce (FYIP)
Semester-III

Course Title: Corporate Accounting

Course Code: FCOM-3095

Time Allowed: 3 Hours **Max Marks: 50**

Note: Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question carries 10 marks. Non-scientific calculator is allowed.

SECTION - A

1. Explain the procedure for issue of shares, including application, allotment, and calls along with its accounting treatment.

2. The following is the Balance Sheet of Sultan Limited as at 31st March, 2025.

Particulars	Note No.	Amount (Rs.)
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) **Share Capital:**		
1,000 Equity Shares of Rs.100 each		1,00,000
8,000 Preference Shares of Rs.10 each @ Rs.8 paid-up		64,000
(b) **Reserves and Surplus**		
Securities Premium		3,000
Statement of Profit and Loss		10,000
General Reserve		40,000
Capital Reserve		50,000
(2) Current Liabilities		
(a) **Trade Payables:**		
Sundry Creditors		93,000
TOTAL		**3,60,000**
II. ASSETS		
(1) Non-current Assets		
(a) **(i) Property, Plant and Equipment:**		
Building		1,60,000
(ii) **Intangible Assets:**		
Patents		1,00,000
(b) **Non-current investments**		40,000
Investment		
(2) **Current Assets**		
(a) **Cash and Cash Equivalents:**		
Bank Balance		60,000
TOTAL		**3,60,000**

The company decided to redeem the preference shares at a premium of 5%. In order to finance the redemption, the company sold all its investment for Rs. 42,000. The preference shares are duly redeemed partly out of available funds (profits) and partly out of fresh issue of equity shares of Rs. 100 each at per. Pass Journal entries and prepare Balance Sheet after redemption.

SECTION - B

3. Discuss the various methods of redeeming debentures in detail.

4. The following is the trial balance of P.K. Limited as at 31st March, 2025.

Debit Items	Rs.	Credit Items	Rs.
(1) Opening Stock-in-trade	1,50,000	(15) Equity share capital	5,00,000
(2) Purchases	3,82,000	(16) Purchase return	10,000
(3) Wages	60,000	(17) Sales	11,50,000
(4) Furniture	25,000	(18) Discount	6,300
(5) Salaries	12,000	(19) Surplus in Statement of Profit and Loss (Cr. Balance)	1,70,000
(6) Rent	15,000	(20) Trade creditors	33,700
(7) Trade expenses	11,000	(21) General reserve	82,000
(8) Trade debtors	54,000	(22) Provision for doubtful debts	3,000
(9) Plant and machinery	12,00,000	(23) Bills payable	13,000
(10) Cash at bank	21,500		
(11) Computer software	9,000		
(12) Bills receivable	14,000		
(13) Bad debts	6,500		
(14) Discount allowed	8,000		
TOTAL	**19,08,000**	**TOTAL**	**19,08,000**

Additional Information:

(1) Stock-in-trade on 31st March, 2025 Rs.2,00,000.

(2) Depreciate plant and machinery at 12%, furniture at 10% and computer software at 20%.

(3) Further bad debts amounted to Rs.4,000. Provide 5% on debtors for bad debts.

(4) Provide for income tax @ 35%.

(5) The Board of Directors recommended a dividend of 25% after the balance sheet date.

(6) Equity share capital comprises of 50,000 equity shares of Rs. 10 each, fully paid up. Authorised share capital consists of 60,000 equity shares of Rs. 10 each.

Prepare statement of Profit and Loss for the year ended 31st March, 2025, Balance Sheet as at 31st March, 2025 and Notes to Accounts.

SECTION – C

5. Describe the procedure for realizing assets and paying liabilities during the liquidation of a company. Explain the accounting treatment and preparation of the Liquidator's Final Statement of Account at the time of company liquidation.
6. Exe Limited is absorbed by Wye Limited. Given below are the balance sheets of two companies as on 31st March 2025.

ASSETS	Exe Ltd. (Rs.)	Wye Ltd. (Rs.)
Sundry assets	16,85,000	43,57,500
Cash in hand	3,500	27,500
Total Assets	**16,88,500**	**43,85,000**
LIABILITIES		
Authorised share capital		
9,000 Equity shares of Rs.150 each	13,50,000	
60,000 Equity shares of Rs.75 each		45,00,000
Paid up Share Capital		
9,000 Equity shares—Rs.135 paid up	12,15,000	
40,000 Equity shares—Rs.75 paid up		30,00,000
General Reserve	4,03,500	1,28,500
Profit and Loss	15,000	35,000
Sundry Creditors	55,000	65,000
Total Liabilities	**16,88,500**	**43,85,000**

The holder of every three shares in Exe Limited was to receive five shares in Wye Ltd. Pass the necessary journal entries in the books of both the companies and prepare the balance sheet of Wye Ltd. after absorption. The amalgamation is in the nature of merger.

SECTION - D

7. Give format of Profit and Loss Account of Banking Companies and schedules forming a part of that.
8. Prepare Revenue Account, Profit and Loss Account and Balance Sheet of a general Insurance company with imaginary figures.

(For Reappear Candidates (Old syllabus (2024-25))

Exam Code: 508303 **Paper Code: 9342**

Programme: Master of Commerce Under Five Year Integrated Programme (FYIP)
Semester: III
Course Title: Corporate Accounting
Course Code: FCOM-3096

Time allowed: 3 Hours **Max Marks: 50**

Note: Attempt five questions in all, selecting atleast one question from each section. The fifth question can be attempted from any section. Each question carries 10 marks. Non-scientific calculator is allowed.

SECTION - A

Q1. Explain the provisions of Sec 55 for redemption of preference shares along with its accounting treatment. (10)

Q2. A company issued 40,000 equity shares of ₹ 50 each at a premium of 10%. The amount payable was as follows:

On Application ₹ 10
On Allotment ₹ 20
On First Call ₹ 10
On Final Call ₹ 15

Rohan holding 70 shares did not pay final call money. His shares were forfeited. These shares were reissued to Raghu at ₹ 75 per share.

Pass journal entries to record the above transactions. (10)

SECTION - B

Q3. What is a **debenture**? Explain its meaning, features, and types in detail. (10)

Q4. The following is the Trial Balance of ABC Company Ltd. as on 31st March, 2024. Prepare Profit and Loss Statement in the form prescribed under the Companies Act, 2013.

Particulars	**Dr. (₹)**	**Particulars**	**Cr. (₹)**
(1) Calls-in-arrears	6,400	(21) Authorised Capital 50,000 shares of ₹ 10 each	
(2) Land	10,000	(22) 10,000 shares of ₹ 10 each	1,00,000
(3) Building	25,000	(23) Bad debts reserve	1,400
(4) Furniture & fixtures	15,000	(24) Sales	80,000
(5) Carriage inward	2,300	(25) Purchases returns	3,400
(6) Wages	21,400	(26) Sundry creditors	13,200
(7) Salaries	4,600	(27) Security premium reserve	6,000
(8) Plant and machinery	3,200	(28) General reserve	24,000
(9) Cash charges	100		
(10) Gas and water	700		
(11) Rates & taxes	800		
(12) Purchases	50,000		

(13) Bills receivable	1,200		
(14) Sales Return	1,700		
(15) General expenses	1,900		
(16) Sundry debtors	42,800		
(17) Stock on 1 April 2015	25,000		
(18) Insurance	400		
(19) Cash at bank	13,000		
(20) Cash in hand	2,500		
Total	**2,28,000**	**Total**	**2,28,000**

Charge depreciation on building at 2.5 %, plant and machinery at 10%, and furniture and fixtures at 10%. Make provision for bad debts 5% of debtors, carry forward the insurance premium of ₹ 120. Wages of ₹ 3,200, salaries of ₹ 5,00 and rent, rates, and taxes of ₹ 200 are outstanding for payment. The stock of ₹ 30,000 was lying in the godown on 31st March, 2024.

(10)

SECTION – C

Q5. Explain the various types of amalgamation in detail. What are the different methods of calculating purchase consideration?

(10)

Q6. A company went into voluntary liquidation on **31st March, 2024**, when its balance sheet was as follows:

Liabilities	Rs	Assets	Rs
Share Capital – 2,000 shares of Rs 100 each	2,00,000	Freehold Property	1,50,000
Debentures	50,000	Machinery	60,000
Creditors	70,000	Stock	30,000
		Debtors	20,000
		Cash	60,000
Total	**3,20,000**	**Total**	**3,20,000**

The **debentures** were secured by a *floating charge* on all assets.
The assets realised as follows:

- Freehold Property — Rs 1,70,000
- Machinery — Rs 50,000
- Stock — Rs 20,000
- Debtors — Rs 15,000

The **liquidation expenses** amounted to Rs 2,000, and the **liquidator was entitled to remuneration** of:

- 3 % on assets realised (except cash), and
- 2 % on the amount distributed to unsecured creditors.

Prepare the Liquidator's Final Statement of Account.

(10)

SECTION – D

Q7. Give the format of the Profit and Loss Account of Banking Companies and the schedules forming a part of that.

(10)

Q8. Explain the format of the **Revenue Account and Balance Sheet of a Life Insurance Company** in detail.

(10)